

STATE OF IOWA  
  
2013  
FINANCIAL REPORT  
FISCAL YEAR ENDED  
JUNE 30, 2013

16207900100000  
CITY CLERK  
P.O. BOX 145  
BROOKLYN, IA 52211

CITY OF BROOKLYN, IOWA  
DUE: December 1, 2013

(Please correct any error in name, address, and ZIP Code)

WHEN COMPLETED, PLEASE RETURN TO	Mary Mosiman, CPA Auditor of State State Capitol Building Des Moines, IA 50319-0004	NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.
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ALL FUNDS

Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	430,461		430,461	501,473
Less: Uncollected property taxes-levy year	0		0	
Net current property taxes	430,461		430,461	501,473
Delinquent property taxes	0		0	
TIF revenues	424,115		424,115	402,000
Other city taxes	133,856	0	133,856	145,973
Licenses and permits	1,429	1,080	2,509	1,035
Use of money and property	52,255	6,881	59,136	3,928
Intergovernmental	224,962	0	224,962	383,933
Charges for fees and service	8,610	2,526,117	2,534,727	3,098,060
Special assessments	0	0	0	800
Miscellaneous	216,206	151,923	368,129	2,600
Other financing sources	454,132	103,611	557,743	408,725
Total revenues and other sources	1,946,026	2,789,612	4,735,638	4,948,527
Expenditures and Other Financing Uses				
Public safety	254,382	0	254,382	286,425
Public works	196,500	0	196,500	363,629
Health and social services	0	0	0	
Culture and recreation	123,355	0	123,355	136,826
Community and economic development	2,713	0	2,713	2,200
General government	182,647	0	182,647	159,415
Debt service	427,968	0	427,968	436,455
Capital projects	2,027	0	2,027	100,000
Total governmental activities expenditures	1,189,592	0	1,189,592	1,484,950
Business type activities	0	2,672,558	2,672,558	3,007,250
Total ALL expenditures	1,189,592	2,672,558	3,862,150	4,492,200
Other financing uses, including transfers out	411,508	146,235	557,743	564,821
Total ALL expenditures/And other financing uses	1,601,100	2,818,793	4,419,893	5,057,021
Excess revenues and other sources over (Under) Expenditures/And other financing uses	344,926	-29,181	315,745	-108,494
Beginning fund balance July 1, 2012	340,347	1,968,986	2,309,333	2,258,093
Ending fund balance June 30, 2013	685,273	1,939,805	2,625,078	2,149,599

Note - These balances do not include \$ \_\_\_\_\_ held in non-budgeted internal service funds; \$ \_\_\_\_\_ held in Pension Trust Funds; \$ \_\_\_\_\_ held in Private Purpose Trust funds and \$ \_\_\_\_\_ held in agency funds which were not budgeted and are not available for city operations.

Indebtedness at June 30, 2013	Amount - Omit cents	Indebtedness at June 30, 2013	Amount - Omit cents
General obligation debt	\$ 452,000	Other long-term debt	\$ 1,035,000
Revenue debt	\$ 1,078,319	Short-term debt	\$ 0
TIF Revenue debt	\$ 1,855,000		
		General obligation debt limit	\$ 3,176,443

CERTIFICATION

THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF

Signature of city clerk	Date Published/Posted	Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted
	9/25/13	
Printed name of city clerk	Telephone	Area Code
Sheri Sharer	→	641
Signature of Mayor or other City official (Name and Title)	Number	Extension
	522-7066	
	Date signed	
	September 16, 2013	

PLEASE PUBLISH THIS PAGE ONLY

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013			CITY OF BROOKLYN			<div><input type="checkbox"/> GAAP</div> <div><input checked="" type="checkbox"/> NON-GAAP = CASH BASIS</div> <div>Indicate by placing an <b>X</b> in the appropriate box on this sheet ONLY</div>					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	Section A - TAXES											1
2	Taxes levied on property	256,110	111,721		62,630			430,461			430,461	2
3	Less: Uncollected property taxes - Levy year							0			0	3
4	Net current property taxes	256,110	111,721		62,630	0	0	430,461		T01	430,461	4
5	Delinquent property taxes							0		T01	0	5
6	Total property tax	256,110	111,721		62,630	0	0	430,461			430,461	6
7	TIF revenues			424,115				424,115		T01	424,115	7
	Other city taxes											
8	Utility tax replacement excise taxes							0		T15	0	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15	0	9
10	Parimutuel wager tax							0		C30	0	10
11	Gaming wager tax							0		C30	0	11
12	Mobile home tax							0		T19	0	12
13	Hotel/motel tax							0		T19	0	13
14	Other local option taxes		133,856					133,856		T09	133,856	14
15	TOTAL OTHER CITY TAXES	0	133,856	0	0	0	0	133,856	0		133,856	15
16	Section B - LICENSES AND PERMITS	1,429						1,429	1,080	T29	2,509	16
17	Section C - USE OF MONEY AND PROPERTY											17
18	Interest	1,300	294	920		228		2,742	6,881	U20	9,623	18
19	Rents and royalties	49,513						49,513		U40	49,513	19
20	Other miscellaneous use of money and property							0		U20	0	20
21								0			0	21
22	TOTAL USE OF MONEY AND PROPERTY	50,813	294	920	0	228	0	52,255	6,881		59,136	22
23												23
24	Section D - INTERGOVERNMENTAL											24
25												25
26	Federal grants and reimbursements											26
27	Federal grants							0		B89	0	27
28	Community development block grants							0		B50	0	28
29	Housing and urban development							0		B50	0	29
30	Public assistance grants							0		B79	0	30
31	Payment in lieu of taxes							0		B30	0	31
32								0			0	32
33	Total Federal grants and reimbursements	0	0	0	0	0	0	0	0		0	33
34												34
35												35
36												36
37												37
38												38
39												39
40												40

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF BROOKLYN			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
41	<b>Section D - INTERGOVERNMENTAL - Continued</b>											41
42												42
43	<b>State shared revenues</b>											43
44	Road use taxes		140,584					140,584		C46	140,584	44
45												45
46												46
47												47
48	<b>Other state grants and reimbursements</b>											48
49	State grants							0		C89	0	49
50	Iowa Department of Transportation							0		C89	0	50
51	Iowa Department of Natural Resources							0		C89	0	51
52	Iowa Department of Economic Development							0		C89	0	52
53	CEBA grants							0		C89	0	53
54	Mill Street Bridge					24,318		24,318		C89	24,318	54
55								0			0	55
56								0			0	56
57								0			0	57
58								0			0	58
59								0			0	59
60	<b>Total state</b>	0	140,584	0	0	24,318	0	164,902	0		164,902	60
61												61
62	<b>Local grants and reimbursements</b>											62
63	County contributions							0			0	63
64	Library service	14,001						14,001		D89	14,001	64
65	Township contributions	46,059						46,059		D89	46,059	65
66	Fire/EMT service							0		D89	0	66
67								0		D89	0	67
68								0			0	68
69								0			0	69
70	<b>Total local grants and reimbursements</b>	60,060	0	0	0	0	0	60,060	0		60,060	70
71	<b>TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)</b>	60,060	140,584	0	0	24,318	0	224,962	0		224,962	71
72	<b>Section E - CHARGES FOR FEES AND SERVICE</b>											72
73	Water							0	352,770	A91	352,770	73
74	Sewer							0	207,097	A8Ø	207,097	74
75	Electric							0	1,308,154	A92	1,308,154	75
76	Gas							0	587,354	A93	587,354	76
77	Parking							0		A6Ø	0	77
78	Airport							0		AØ1	0	78
79	Landfill/garbage							0	70,742	A81	70,742	79
80	Hospital							0		A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF BROOKLYN			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General  (a)	Special revenue  (b)	TIF special revenue  (c)	Debt service  (d)	Capital projects  (e)	Permanent  (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary  (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit							0		A94	0	82
83	Cable TV	6,142						6,142		T15	6,142	83
84	Internet							0		A03	0	84
85	Telephone							0		A03	0	85
86	Housing authority							0		A50	0	86
87	Storm water							0		A80	0	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees							0		A89	0	90
91	Prisoner care							0		A89	0	91
92	Fire service charges							0		A89	0	92
93	Ambulance charges							0		A89	0	93
94	Sidewalk street repair charges							0		A44	0	94
95	Housing and urban renewal charges							0		A50	0	95
96	River port and terminal fees							0		A87	0	96
97	Public scales							0		A89	0	97
98	Cemetery charges							0		A03	0	98
99	Library charges							0		A89	0	99
100	Park, recreation, and cultural charges							0		A61	0	100
101	Animal control charges							0		A89	0	101
102	Other charges - Specify							0			0	102
103	Security-custodial	2,468						2,468			2,468	103
104	TOTAL CHARGES FOR SERVICE	8,610	0	0	0	0	0	8,610	2,526,117		2,534,727	104
105												105
106	Section F - SPECIAL ASSESSMENTS							0		U01	0	106
107	Section G - MISCELLANEOUS											107
108	Contributions	4,980						4,980		U99	4,980	108
109	Deposits and sales/fuel tax refunds							0	33,205	U99	33,205	109
110	Sale of property and merchandise							0	10,844	U11	10,844	110
111	Fines	1,407						1,407	5,531	U30	6,938	111
112	Internal service charges							0	593	NR	593	112
113	Other miscellaneous - Specify							0			0	113
114	assessments	741						741			741	114
115	General Fund misc	4,909						4,909			4,909	115
116	North Side Sanitary Sewer/street improvements					7,873		7,873			7,873	116
117	sewer/water							0	1,431		1,431	117
118	Reimbursements General, Capital, Debt, Proprietary	174,211			5,850	16,235		196,296	30,078		226,374	118
119	Utilities- gas/elec							0	70,241		70,241	119
120	TOTAL MISCELLANEOUS	186,248	0	0	5,850	24,108	0	216,206	151,923		368,129	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued	CITY OF BROOKLYN					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	<b>TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)</b>	563,270	386,455	425,035	68,480	48,654	0	1,491,894	2,686,001		4,177,895	121
122												122
123	<b>Section H - OTHER FINANCING SOURCES</b>											123
124	Proceeds of capital asset sales							0		NR	0	124
125	Proceeds of long-term debt <i>(Excluding TIF internal borrowing)</i>							0		NR	0	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	<i>Regular transfers in and interfund loans</i>	48,287	92,012					140,299	103,611		243,910	127
128	<i>Internal TIF loans and transfers in</i>			313,833				313,833			313,833	128
129								0			0	129
130								0			0	130
131	<b>TOTAL OTHER FINANCING SOURCES</b>	48,287	92,012	313,833	0	0	0	454,132	103,611		557,743	131
132	<b>TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)</b>	611,557	478,467	738,868	68,480	48,654	0	1,946,026	2,789,612		4,735,638	132
133												133
134	<b>Beginning fund balance July 1, 2012</b>	-129,800	423,198	240,363	-46,700	-146,714		340,347	1,968,986		2,309,333	134
135												135
136	<b>TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)</b>	481,757	901,665	979,231	21,780	-98,060	0	2,286,373	4,758,598		7,044,971	136
137												137
138												138
139												139
140												140
141												141
142												142
143												143
144												144
145												145
146												146
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153												153
154												154
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157												157
158												158
159												159

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013			CITY OF BROOKLYN			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	<b>Section A — PUBLIC SAFETY</b>											1
2	Police department/Crime prevention — Current operation	80,136	32,580					112,716		E62	112,716	2
3	Purchase of land and equipment							0		G62	0	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation							0		E89	0	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	7,495						7,495		E24	7,495	13
14	Purchase of land and equipment							0		G24	0	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation	133,992						133,992		E32	133,992	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation	179						179		E32	179	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	<b>TOTAL PUBLIC SAFETY</b>	221,802	32,580	0	0	0	0	254,382			254,382	40



Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF BROOKLYN			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	76,423	12,943					89,366		E44	89,366	42
43	Purchase of land and equipment	820						820		G44	820	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation	3,900						3,900		E44	3,900	48
49	Traffic control safety — Current operation	2,546	407					2,953		E44	2,953	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation	21,288	1,898					23,186		E44	23,186	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation	8,655	905					9,560		E81	9,560	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	66,651	64					66,715		E81	66,715	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation							0		E89	0	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	180,283	16,217	0	0	0	0	196,500			196,500	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF BROOKLYN			<div> <input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS </div>					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	<b>Section C — HEALTH AND SOCIAL SERVICES</b>											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	<b>TOTAL HEALTH AND SOCIAL SERVICES</b>	0	0	0	0	0	0	0			0	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120



Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued	CITY OF BROOKLYN					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	<b>Section D — CULTURE AND RECREATION</b>											121
122	Library services — Current operation	44,715						44,715		E52	44,715	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation	418						418		E61	418	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	3,657	169					3,826		E61	3,826	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation							0		E61	0	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation							0		E03	0	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium	69,991	4,405					74,396		E61	74,396	135
136	Other culture and recreation							0		E61	0	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	<b>TOTAL CULTURE AND RECREATION</b>	118,781	4,574	0	0	0	0	123,355			123,355	139
140	<b>Section E — COMMUNITY AND ECONOMIC DEVELOPMENT</b>											140
141	Community beautification — Current operation	673						673		E89	673	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation	2,040						2,040		E89	2,040	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation							0		E29	0	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation							0		E89	0	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	<b>TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT</b>	2,713	0	0	0	0	0	2,713			2,713	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF BROOKLYN			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	<b>Section F — GENERAL GOVERNMENT</b>											159
160	Mayor, council and city manager — Current operation	43,377	592					43,969		E29	43,969	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	105,753	24,320					130,073		E23	130,073	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	5,163						5,163		E25	5,163	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	3,253	189					3,442		E31	3,442	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation							0		E89	0	171
172	Other general government — Current operation							0		E89	0	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	<b>TOTAL GENERAL GOVERNMENT</b>	157,546	25,101	0	0	0	0	182,647			182,647	176
177	<b>Section G — DEBT SERVICE</b>							0			0	177
178	Sewer GP Debt,2010A GO,2011A GO, 2013A GO				213,751			213,751			213,751	178
179	Sewer Rev Debt/Water Rev Debt/Sewer Lagoon Debt				44,902			44,902			44,902	179
180	<i>Electric</i>							0			0	180
181	CBD GO Notes				169,315			169,315			169,315	181
182	<b>TOTAL DEBT SERVICE</b>	0	0	0	427,968	0	0	427,968			427,968	182
183	<b>Section H — REGULAR CAPITAL PROJECTS — Specify</b>										0	183
184	N Side Sanitary Sewer Project					987		987			987	184
185								0			0	185
186								0			0	186
187	<b>Subtotal Regular Capital Projects</b>	0	0	0	0	987	0	987			987	187
188	<b>— TIF CAPITAL PROJECTS — Specify</b>										0	188
189								0			0	189
190	Mill Street Bridge					1,040		1,040			1,040	190
191								0			0	191
192	<b>Subtotal TIF Capital Projects</b>	0	0	0	0	1,040	0	1,040			1,040	192
193	<b>TOTAL CAPITAL PROJECTS</b>	0	0	0	0	2,027	0	2,027			2,027	193
194	<b>TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES</b>	681,125	78,472	0	427,968	2,027	0	1,189,592			1,189,592	194
195	<b>(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)</b>											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF BROOKLYN			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								297,383	E91	297,383	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								173,957	E80	173,957	201
202	Purchase of land and equipment									G80	0	202
203	Construction									F80	0	203
204	Electric — Current operation								1,536,208	E92	1,536,208	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation								607,002	E93	607,002	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation									E81	0	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation									E80	0	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued	CITY OF BROOKLYN					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	<b>Section I — BUSINESS TYPE ACTIVITIES — Cont.</b>											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service								58,008		58,008	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — <i>Specify</i>											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	<b>TOTAL BUSINESS TYPE ACTIVITIES</b>								2,672,558		2,672,558	251
252												252
253	<b>TOTAL EXPENDITURES (Sum of lines 194 and 251)</b>	681,125	78,472	0	427,968	2,027	0	1,189,592	2,672,558		3,862,150	253
254	<b>Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT</b>									NE		254
255	Regular transfers out	34,428	94,012			392		128,832	115,078		243,910	255
256	Internal TIF loans/repayments and transfers out			282,676				282,676	31,157		313,833	256
257								0			0	257
258	<b>TOTAL OTHER FINANCING USES</b>	34,428	94,012	282,676	0	392	0	411,508	146,235		557,743	258
259	<b>TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)</b>	715,553	172,484	282,676	427,968	2,419	0	1,601,100	2,818,793		4,419,893	259
260												260
261	<b>Ending fund balance June 30, 2013:</b>											261
262	<b>Governmental:</b>											262
263	<b>Nonspendable</b>							0			0	263
264	<b>Restricted</b>							0			0	264
265	<b>Committed</b>							0			0	265
266	<b>Assigned</b>							0			0	266
267	<b>Unassigned</b>							0			0	267
268	<b>Total Governmental</b>	0	0	0	0	0	0	0			0	268
269	<b>Proprietary</b>								1,939,805		1,939,805	269
270	<b>Total ending fund balance June 30, 2013</b>	-233,796	729,181	696,555	-406,188	-100,479	0	685,273	1,939,805		2,625,078	270
271	<b>TOTAL REQUIREMENTS (Sum of lines 259 and 270)</b>	481,757	901,665	979,231	21,780	-98,060	0	2,286,373	4,758,598		7,044,971	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF BROOKLYN

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments	Purpose	Amount paid to State
Correction.....	M05 \$ 0	Highways.....	L44 \$ 0
Health.....	M32 0	All other.....	L89 \$ 0
Highways.....	M44 0		
Transit subsidies.....	M94 0		
Libraries.....	M52 0		
Police protection.....	M62 0		
Sewerage.....	M80 0		
Sanitation.....	M81 0		
All other.....	M89 \$ \$ 0		

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

	Amount - Omit cents
Total salaries and wages paid.....	200 \$ 580,732

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt

Purpose	Debt outstanding JULY 1, 2012 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2013				Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$ 183,000	29U \$	39U \$ 11,000	49U \$	49U \$	49U \$ 172,000	49U \$	I91 \$ 5,490
2. Sewer utility	19U 228,000	29U	39U 21,000	49U	49U	49U 207,000	49U	I89 6,840
3. Electric utility	19U 240,000	29U	39U 45,000	49U	49U	49U 195,000		I92 13,008
4. Gas utility	19U	29U	39U	49U	49U	49U		I93
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94
6. Industrial Revenue	19T	24T	34T		44T	44T		I89
7. Mortgage revenue	19T	24T	34T		44T	44T		I89
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	I89
9. Other-Specify Series 2013A	19U 585,000	29U	39U 40,000	49U	49U	49U	49U 545,000	I89 1,342
10. Sewer GO	19U 499,000	29U	39U 47,000	49U 452,000	49U	49U	49U	I89 14,970
11. Central Business Dis	19U 1,490,000	29U	39U 110,000	49U	49U 1,380,000	49U	49U	I89 58,815
12. Central Business Dis	19U 490,000	29U	39U	49U	49U	49U	49U 490,000	I89 8,906
13. Pow Water	19U 515,426	29U	39U 11,107	49U	49U	49U 504,319	49U	I89 28,073
14. Mill St. Bridge	19U 550,000	29U	39U 75,000	49U	49U 475,000	49U	49U	I89 15,405
Total long-term debt	4,780,426	0	360,107	452,000	1,855,000	1,078,319	1,035,000	152,849

B. Short-term debt

	Amount - Omit cents
Outstanding as of JULY 1, 2012	61V \$
Outstanding as of JUNE 30, 2013	64V \$

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation WEBSITE. 100% VAL BY INDIVIDUAL LEVY AUTHORITY

Actual valuation -- January 1, 2011

	Amount - Omit cents		
\$	63,528,864	x .05 = \$	3,176,443

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2013

Type of asset	Amount - Omit cents					Total (e)
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)		
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61			
	\$	\$		2,625,078	2,625,078	
	REMARKS					

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